

Add the following new claims 21 through 23 in the response filed January 17, 2003.

21. An emulsion which reacts with coal to chemically change the functional group bonding found in coal, said emulsion comprising

0 to 10% polyvinyl alcohol

0 to 70% wax hydrocarbon

0 to 40% neutralized fatty acid

0 to 20% polyvinyl acetate

0 to 10 % filler material

0 to 99% water.

22. An emulsion as in claim 21 and further comprising a biocide.

23. An emulsion as in claim 21 which changes the composition of coal to qualify for tax credits in section 20 of the Internal Revenue Code of the United States.